



*Joint Legislative Audit Committee*  
*Office of the Auditor General*



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**FINANCIAL AUDIT REPORT  
DEPARTMENT OF THE YOUTH AUTHORITY  
General Fund, Special Deposit Fund,  
Trust Fund, Benefit Fund, and General  
Fixed Assets Account Group  
YEAR ENDED JUNE 30, 1978**

**REPORT TO THE  
CALIFORNIA LEGISLATURE**

REPORT OF THE  
OFFICE OF THE AUDITOR GENERAL  
TO THE  
JOINT LEGISLATIVE AUDIT COMMITTEE

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FINANCIAL AUDIT REPORT  
DEPARTMENT OF THE YOUTH AUTHORITY  
GENERAL FUND, SPECIAL DEPOSIT FUND,  
TRUST FUND, BENEFIT FUND, AND GENERAL  
FIXED ASSETS ACCOUNT GROUP  
YEAR ENDED JUNE 30, 1978

MAY 1980



# California Legislature

## Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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May 9, 1980

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The Honorable Speaker of the Assembly  
The Honorable President pro Tempore of the Senate  
The Honorable Members of the Senate and the  
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit report of the Department of the Youth Authority, year ended June 30, 1978.

The auditors are Richard I. LaRock, CPA, Audit Manager; Del Pelagio, CPA; Sandra S. Bevers; Jeffrey L. Mansur; Robyn Graves; Fredrick Lewis; Thomas Dovi; Robert Hamric, CPA; William Woodward, CPA; Phyllis Ries; and Cecil Carthen.

Respectfully submitted,

  
S. FLOYD MORI

Assemblyman, 15th District  
Chairman, Joint Legislative  
Audit Committee

Attachment

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## INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with federal Office of Revenue Sharing regulations, we have conducted a financial audit of the General Fund, the Special Deposit Fund, the Trust Fund, the Benefit Fund, and the General Fixed Assets Account Group of the Department of the Youth Authority. This audit was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

The Department of the Youth Authority operates the following facilities: four reception centers, eight major institutions, and five conservation camps. These facilities are maintained for the control, care, treatment, and rehabilitation of young persons convicted of public offenses. The department also supervises youth paroled from major institutions and returned to the community, provides direct staff services to local public and private agencies, and administers state grants to subsidize certain local programs relating to delinquency and rehabilitation.

## AUDITOR'S OPINION

To the Joint Legislative Audit Committee of the California Legislature:

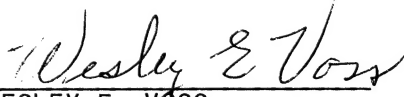
We have examined the financial statements of the various funds and the account group of the Department of the Youth Authority for the year ended June 30, 1978 listed in the foregoing Table of Contents. Except as set forth in the following paragraph, our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As explained in Note 2 of the Notes to the Financial Statements, the Department of the Youth Authority did not maintain sufficient detailed records to support the balance of the General Fixed Assets Account Group of \$84,263,113 reported as of June 30, 1978. It was not practicable to satisfy ourselves by appropriate audit tests or by other means because of incomplete records.

As explained in Note 3, the Department of the Youth Authority accounts for and reports the financial position, results of operations, and changes in fund balance of the Benefit Fund to combine assets and activities of the canteens with assets which the department holds as a trustee for wards.

In our opinion, the aforementioned financial statements present fairly the financial position of the General Fund, Special Deposit Fund, and Trust Fund of the Department of the Youth Authority as of June 30, 1978 and the results of operations and changes in operating clearing and fund balance for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Since the department did not maintain sufficient detailed records to support the balance of the General Fixed Assets Account Group, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements for the department's General Fixed Assets Account Group as of June 30, 1978. Because of the effects of the previously discussed accounting practice, which is at variance with generally accepted accounting principles, the financial statements do not present fairly the financial position of the Benefit Fund of the Department of the Youth Authority at June 30, 1978 or the results of operations or changes in fund balance for the year then ended in conformity with generally accepted accounting principles.

The columns on the accompanying financial statements for the year ended June 30, 1977, which are presented for comparative purposes only, were not audited by us and accordingly we do not express an opinion on them. The accompanying supplemental information is not necessary for a fair presentation of the financial statements but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

  
WESLEY E. VOSS  
Assistant Auditor General

Date: January 25, 1980

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DEPARTMENT OF THE YOUTH AUTHORITY

BALANCE SHEET  
GENERAL FUND, SPECIAL DEPOSIT FUND, TRUST FUND,  
BENEFIT FUND, AND GENERAL FIXED ASSETS ACCOUNT GROUP

JUNE 30, 1978  
(With Unaudited Amounts for 1977)

ASSETS	Governmental Fund Type		Special Deposit Fund		Fiduciary Fund Types		Benefit Fund		Account Group	
	1978	1977	1978	1977	Trust Fund	1977	1978	1977	General Fixed Assets	1977
Cash	\$ 561,526	\$ 193,723	\$ 3,632,988	\$ 275,821	\$241,251	\$272,758	\$100,352	\$ 83,665	\$ --	\$ --
Accounts receivable	8,326,139	3,348,750	--	--	4,182	5,255	6,751	11,070	--	--
Allowance for deferred and uncollectible accounts receivable	(43,619)	(81,069)	--	--	--	--	--	--	--	--
Due from other funds	--	--	370,000	457,416	6,834	--	--	376	--	--
Due from Federal Government	--	--	282,091	836,420	--	--	--	--	--	--
Prepayments to other funds	375,537	249,500	--	--	--	--	--	--	--	--
Expense advances to employees	463,955	476,164	--	--	--	--	--	--	--	--
Canteen merchandise for resale	--	--	--	--	--	--	23,767	20,548	--	--
Other deferred charges	8,958	9,588	--	--	--	--	--	--	--	--
Land (Note 2)	--	--	--	--	--	--	--	--	1,238,450	1,238,139
Improvements (Note 2)	--	--	--	--	--	--	--	--	69,916,950	63,937,108
Equipment (Note 2)	--	--	--	--	--	--	5,867	5,867	8,414,695	7,745,796
Advances to Architecture	--	--	--	--	--	--	--	--	4,703,018	3,827,336
Revolving Fund	--	--	--	--	50	--	--	--	--	--
Property held in trust	--	--	--	--	--	50	--	--	--	--
Total Assets	\$ 9,692,496	\$ 4,196,656	\$4,285,079	\$1,569,657	\$252,317	\$278,063	\$136,737	\$121,526	\$84,263,113	\$76,748,379
LIABILITIES, ENCUMBRANCES OUTSTANDING, AND FUND EQUITY										
Liabilities:										
Accounts payable	\$13,423,919	\$13,147,603	\$ 666	\$ 27,016	\$ --	\$ --	\$ 1,751	\$ 4,416	\$ --	\$ --
Due to other funds	--	--	2,258,268	520,182	--	376	6,834	--	--	--
Uncleared collections	46,148	39,793	--	--	--	--	--	--	--	--
Due to Federal Government	--	--	2,026,145	1,022,459	--	--	--	--	--	--
Total Liabilities	13,470,067	13,187,396	4,285,079	1,569,657	--	376	8,585	4,416	--	--
Encumbrances Outstanding	5,039,349	--	--	--	--	--	--	--	--	--
Fund Equity:										
Investment in general fixed assets (Note 2)	--	--	--	--	--	--	5,867	5,867	79,560,095	72,921,043
Designated for construction	--	--	--	--	--	--	--	--	4,703,018	3,827,336
Fund Balance:										
Designated for depositors	--	--	--	--	252,267	277,637	--	--	--	--
Designated for special purpose (Note 3)	--	--	--	--	--	--	16,973	28,282	--	--
Designated for ward benefit (Note 3)	--	--	--	--	--	--	105,312	82,961	--	--
Property held in trust	--	--	--	--	--	50	--	--	--	--
Operating clearing (Note 4)	(8,816,920)	(8,990,740)	--	--	--	--	--	--	--	--
Total Fund Equity	(8,816,920)	(8,990,740)	--	--	252,317	277,687	128,152	117,110	84,263,113	76,748,379
Total Liabilities, Encumbrances Outstanding, and Fund Equity	\$ 9,692,496	\$ 4,196,656	\$4,285,079	\$1,569,657	\$252,317	\$278,063	\$136,737	\$121,526	\$84,263,113	\$76,748,379

The notes to the financial statements are an integral part of this statement.



DEPARTMENT OF THE YOUTH AUTHORITY  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN OPERATING CLEARING - BUDGET AND ACTUAL  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978  
(With Unaudited Amounts for 1977)

	1978			1977
	Budget as Adjusted	Actual	Variance	Actual
Revenues: (Note 5)				
Intergovernmental revenues (Note 6)	\$ 15,028,017	\$ 11,818,816	\$(3,209,201)	\$ 10,316,430
Miscellaneous revenues	--	14,463	14,463	18,085
Total Revenues	<u>15,028,017</u>	<u>11,833,279</u>	<u>(3,194,738)</u>	<u>10,334,515</u>
Other Sources:				
Support appropriation	140,729,778	137,949,730	(2,780,048)	129,362,980
Reimbursements	5,842,446	5,771,489	(70,957)	652,651
Refunds to reverted appropriations	--	172,730	172,730	276,778
Total Other Sources	<u>146,572,224</u>	<u>143,893,949</u>	<u>(2,678,275)</u>	<u>130,292,409</u>
Total Revenues and Other Sources	<u>\$161,600,241</u>	<u>155,727,228</u>	<u>\$(5,873,013)</u>	<u>140,626,924</u>
Expenditures: (Note 5)				
Current:				
Community services	\$ 1,892,485	1,892,422	\$ 63	1,709,542
Rehabilitation services	99,836,394	99,847,887	(11,493)	92,499,508
Research	1,599,372	1,599,292	80	1,418,314
Youth Authority Board	1,621,445	1,614,334	7,111	1,433,879
Administrative services	5,750,580	5,750,476	104	4,490,604
Reimbursements to local jurisdictions:				
County maintenance of juvenile homes, ranches, and camps	3,825,840	3,481,437	344,403	3,428,940
County construction of juvenile homes and camps	400,000	400,000	--	400,000
County delinquency prevention commissions	233,300	233,300	--	233,300
County special probation supervision	18,159,584	15,349,784	2,809,800	16,088,215
County parole revocation	73,000	30,099	42,901	--
Sugar Ray Robinson Youth Foundation	362,000	362,000	--	330,000
Policy documentation and regulation	90,000	25,350	64,650	--
Transportation of wards	43,540	43,522	18	42,566
Catch up maintenance projects	1,420,777	1,050,382	370,395	640,156
Grants	7,503,741	5,504,314	1,999,427	5,336,736
Capital outlay projects	10,086,544	6,152,107	3,934,437	402,100
Miscellaneous	--	500,677	(500,677)	5,204,294
Total Expenditures	<u>\$152,898,602</u>	<u>143,837,383</u>	<u>\$ 9,061,219</u>	<u>133,658,154</u>
Other Uses:				
Intrafund transfers (Note 4)		<u>11,716,025</u>		<u>10,494,087</u>
Total Expenditures and Other Uses		<u>155,553,408</u>		<u>144,152,241</u>
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		173,820		(3,525,317)
Operating Clearing - July 1 (Note 4)		<u>(8,990,740)</u>		<u>(5,465,423)</u>
Operating Clearing - June 30 (Note 4)		<u>\$ (8,816,920)</u>		<u>\$ (8,990,740)</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF THE YOUTH AUTHORITY  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
TRUST FUND AND BENEFIT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 1978  
(With Unaudited Amounts for 1977)

	Trust Fund		Benefit Fund	
	1978	1977	1978	1977
Revenues:				
Receipts for depositors	\$1,136,884	\$1,083,504	\$ --	\$ --
Canteen receipts	--	--	404,985	390,141
Ward benefit fund receipts	--	--	152,931	145,442
Operating income - other	--	--	73,567	58,719
Gifts and grants received	--	--	5,964	747
Total Revenues	<u>1,136,884</u>	<u>1,083,504</u>	<u>637,447</u>	<u>595,049</u>
Expenditures:				
Payments to and for depositors	1,162,254	1,166,396	--	--
Canteen disbursements	--	--	403,741	351,568
Ward benefit fund disbursements	--	--	147,226	176,302
Operating expenditures	--	--	75,438	53,702
Total Expenditures	<u>1,162,254</u>	<u>1,166,396</u>	<u>626,405</u>	<u>581,572</u>
Excess of Revenues over (under) Expenditures	(25,370)	(82,892)	11,042	13,477
Fund Balance - July 1	<u>277,687</u>	<u>360,579</u>	<u>117,110</u>	<u>103,633</u>
Fund Balance - June 30 (Note 3)	<u>\$ 252,317</u>	<u>\$ 277,687</u>	<u>\$128,152</u>	<u>\$117,110</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF THE YOUTH AUTHORITY  
GENERAL FUND, SPECIAL DEPOSIT FUND, TRUST FUND,  
BENEFIT FUND, AND GENERAL FIXED ASSETS ACCOUNT GROUP  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements reflect the financial position and results of operations of the General Fund, the Special Deposit Fund and the Trust Fund of the Department of the Youth Authority. The statements have been prepared in conformity with generally accepted accounting principles applicable to state and local government as prescribed by the American Institute of Certified Public Accountants and by the National Council on Governmental Accounting. Notes 2 and 3 relate to the significant accounting policies and practices for the Benefit Fund and for the General Fixed Assets Account Group.

The accompanying financial statements are structured into a Governmental Fund Type, Fiduciary Fund Types, and an Account Group. The Department of the Youth Authority accounts for only its portion of the two fund type categories. The State Controller maintains central accounts for all state funds and annually publishes fund statements.

GOVERNMENTAL FUND TYPES

Governmental Fund Types are those through which most governmental functions are financed. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities--except those accounted for in Proprietary Funds--are accounted for through governmental funds. The General Fund is the only Governmental Fund Type used by the Department of the Youth Authority.

General Fund

The General Fund includes all financial resources not accounted for in another fund. This fund is maintained on a modified accrual basis of accounting. These are some of its more significant elements:

Income

Throughout the fiscal year, revenues and transfers are accounted for on a cash basis. At June 30, all revenues and transfers which are earned and expected to be collected within one year are accrued.

### Expenditures

Expenditures are accounted for at the time claims for payment are filed with the State Controller. At June 30, all valid expenditure commitments, including commitments for encumbrances outstanding for which no goods or services have been received, are accrued as expenditures against budget appropriations.

### Liabilities

Retirement Plan - Regular employees of the department are members of the Public Employees' Retirement System (PERS) which is a defined benefit, contributory retirement plan. The amount the agency and its employees contribute to PERS is actuarially determined under a program in which contributions plus retirement system earnings provide the necessary funds to pay retirement costs as accrued. The department's share of retirement contributions for the year was \$12,212,915.

Vacation and Sick Leave - Costs of vacation and sick leave are charged at the time these benefits are used rather than when they are earned.

### FIDUCIARY FUND TYPES

Fiduciary Fund Types are used to account for assets held by a governmental unit as a trustee or as an agent for individuals or private organizations. The Fiduciary Fund Types include the Special Deposit Fund, the Trust Fund, and the Benefit Fund.

#### Special Deposit Fund

The department maintains its portion of the Special Deposit Fund as an agency fund to account for:

- Money received from the Federal Government for special purposes;
- Money withheld from wages of temporary maintenance workers to be paid to union vacation trust accounts;

- Payroll deductions for employees who elect to purchase tax sheltered annuities from life insurance companies.

Assets and Liabilities - Assets and liabilities are accounted for on a modified accrual basis. At the time an asset is received, a liability is incurred. Agency funds are purely custodial, that is, they serve as a depository for monies destined for special purposes and thus do not involve measurement of operations.

#### Trust Fund

The department maintains the Trust Fund to account for monies and properties received, held, and disbursed for wards. This fund is maintained on a modified accrual basis of accounting.

#### Benefit Fund

The department's accounting policies and practices for the Benefit Fund are explained in Note 3.

#### GENERAL FIXED ASSETS ACCOUNT GROUP

The accounting policies and practices of the department regarding General Fixed Assets are explained in Note 2.

#### 2. GENERAL FIXED ASSETS ACCOUNT GROUP - ACCOUNTING POLICIES AND PRACTICES

The General Fixed Assets Account Group is used to account for land, improvements, equipment, and advances to the Architecture Revolving Fund. Assets purchased are recorded as expenditures in the appropriate fund in the year of encumbrance. Assets are valued at cost or at fair market value, if cost cannot be determined.

Departmental Administration, the Fred C. Nelles School for Boys, El Paso de Robles School for Boys, the Southern California Youth Center, and the Southern Reception Center and Clinic did not maintain detailed property records to support account balances of land and improvements at June 30, 1978. We were unable to satisfy ourselves as to the amounts reported in the land and improvements accounts because of these incomplete records.

### 3. BENEFIT FUND - ACCOUNTING POLICIES AND PRACTICES

The department maintains the Benefit Fund to account for monies and properties used for the education or entertainment of the wards. The fund derives its resources primarily from donations and income from canteen operations. The department accounts for and reports the assets and operations of the canteen as part of the Benefit Fund combined with other assets of this fund which the department holds as a trustee for wards. This practice of combining enterprise operations with trust activities does not conform with generally accepted accounting principles of fund accounting.

Governmental accounting systems should allow for the reporting of the financial position and results of operations of the funds in conformity with generally accepted accounting principles. Governmental accounting systems should be organized and operated on a fund basis which recognizes that different circumstances require the application of different accounting principles. It is convenient if the funds are established so that only one method of accounting is required for each fund. If this practice is not followed, however, transactions should be segregated so that appropriate accounting principles can be applied to the different types of transactions and events.

The following practices differ from generally accepted accounting principles. The accounting for business type assets and operations (canteen and operations) are not separated from the accounting for trust assets and activities. Depreciation is not accounted for equipment used in business type activities. An undetermined amount of the business type activity costs which were paid from legislative appropriations for support of the Department of the Youth Authority are omitted from the fund's accounting records and, hence from the Benefit Fund's financial statements.

### 4. OPERATING CLEARING AND INTRAFUND TRANSFERS

The Operating Clearing account is the connecting link between the records of the various state agencies and the central fund accounts maintained by the State Controller's Office for the General Fund and other funds not accounted for entirely by one agency. The balance at June 30 represents the net assets and liabilities for which the Department of the Youth Authority is accountable.

Intrafund transfers are cash receipts which the Youth Authority remitted to the State Treasury during the year representing revenues, reimbursements, and refunds to reverted appropriations.

5. BUDGETED REVENUES AND EXPENDITURES

The budget for the support of the Department of the Youth Authority was appropriated by the Legislature by major programs. The department allocated legislative appropriations to the programs of the major institutions, reception centers, camps, and administration. The amounts shown under "Budget as Adjusted" for revenues and expenditures reflect the Governor's Budget after allowing for amendments reflected in the Budget Act, interim statutory changes affecting appropriations, and authorized executive budget revisions.

6. INTERGOVERNMENTAL REVENUES

Intergovernmental revenues represent receipts from the Federal Government in the form of grants. Grants are contributions by one governmental unit to another unit to aid in the support of a specified function, for example, education.

## SUPPLEMENTAL INFORMATION

The accompanying supplemental information relates to the detailed financial statements of the General Fund, the Special Deposit Fund, and the Trust Fund. These statements are presented by Departmental Administration and various facilities of the Department of the Youth Authority.

The accompanying statements are not considered necessary for a fair presentation of financial position, results of operations, and changes in financial position in conformity with generally accepted accounting principles of the aforementioned funds. This supplemental information has been subjected to the tests and other audit procedures applied in the examination of the financial statements of the General Fund, the Special Deposit Fund, and the Trust Fund and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.



DEPARTMENT OF THE YOUTH AUTHORITY  
BALANCE SHEETS OF DEPARTMENTAL ADMINISTRATION AND FACILITIES  
GENERAL FUND

JUNE 30, 1978

ASSETS	Totals June 30, 1978	Departmental Administration	Northern California Reception Center-Clinic	Youth Authority Conservation Camps (1)	Fred C. Nellies School For Boys (2)	Northern California Youth Center (3)	Southern California Youth Center (4)	El Paso de Robles School For Boys	Preston School of Industry	Ventura School (5)
Cash	\$ 561,526	\$ 273,809	\$ 3,591	\$ 19,239	\$ 34,354	\$ 56,783	\$ 94,721	\$ 23,033	\$ 34,166	\$ 21,830
Accounts receivable	8,326,139	8,001,284	11,389	19,241	22,060	114,638	98,202	11,344	37,380	10,601
Allowance for deferred and uncollectible accounts receivable	(43,619)	(43,619)	--	--	--	--	--	--	--	--
Prepayments to other funds	375,537	211,821	3,357	--	--	129,662	1,880	15,294	527	12,996
Expense advances to employees	463,955	195,824	43,659	4,222	40,009	34,792	59,471	47,250	17,847	20,881
Other deferred charges	8,958	--	--	--	--	8,958	--	--	--	--
Total Assets	\$ 9,692,496	\$ 8,639,119	\$ 61,996	\$ 42,702	\$ 96,423	\$ 344,833	\$ 254,274	\$ 96,921	\$ 89,920	\$ 66,308
LIABILITIES, ENCUMBRANCES OUTSTANDING, AND OPERATING CLEARING										
Liabilities:										
Accounts payable	\$13,423,919	\$11,111,350	\$ 221,947	\$ 136,664	\$ 322,993	\$ 574,560	\$ 464,610	\$ 183,233	\$ 232,331	\$ 176,231
Uncleared collections	46,148	5,610	582	10,107	--	6,020	15,685	1,337	3,349	3,458
Total Liabilities	13,470,067	11,116,960	222,529	146,771	322,993	580,580	480,295	184,570	235,680	179,689
Encumbrances Outstanding	5,039,349	4,540,208	22,093	26,510	83,037	71,091	102,309	97,434	49,699	46,968
Operating Clearing	(8,816,920)	(7,018,049)	(182,626)	(130,579)	(309,607)	(306,838)	(328,330)	(185,083)	(195,459)	(160,349)
Total Liabilities, Encumbrances Outstanding, and Operating Clearing	\$ 9,692,496	\$ 8,639,119	\$ 61,996	\$ 42,702	\$ 96,423	\$ 344,833	\$ 254,274	\$ 96,921	\$ 89,920	\$ 66,308

- (1) Youth Conservation Camps:  
Ben Lomond  
Pine Grove  
Mt. Bullion  
Washington Ridge
- (2) Fred C. Nellies School for Boys  
Southern California Reception Center-Clinic
- (3) Northern California Youth Center:  
O. H. Close School  
Karl Holton School  
De Witt Nelson Youth Training Center
- (4) Southern California Youth Center:  
Youth Training School  
Youth Training School Clinic  
Oak Glen Youth Conservation Camp
- (5) Ventura School  
Ventura Reception Center-Clinic

DEPARTMENT OF THE YOUTH AUTHORITY  
BALANCE SHEETS OF DEPARTMENTAL ADMINISTRATION AND FACILITIES  
TRUST FUND

JUNE 30, 1978

ASSETS	Totals June 30, 1978	Departmental Administration	Fred C. Nelles School For Boys (1)	Northern California Youth Center (2)	Southern California Youth Center (3)	El Paso de Robles School For Boys	Preston School of Industry	Ventura School (4)
Cash	\$241,251	\$190,260	\$9,566	\$20,538	\$ 2,049	\$7,219	\$6,584	\$5,035
Accounts receivable	4,182	--	--	--	4,182	--	--	--
Due from other funds	6,834	--	--	--	6,834	--	--	--
Miscellaneous	50	50	--	--	--	--	--	--
Total Assets	<u>\$252,317</u>	<u>\$190,310</u>	<u>\$9,566</u>	<u>\$20,538</u>	<u>\$13,065</u>	<u>\$7,219</u>	<u>\$6,584</u>	<u>\$5,035</u>
FUND BALANCE								
Fund Balance:								
Designated for depositors	\$252,267	\$190,260	\$9,566	\$20,538	\$13,065	\$7,219	\$6,584	\$5,035
Property held in trust	50	50	--	--	--	--	--	--
Total Fund Balance	<u>\$252,317</u>	<u>\$190,310</u>	<u>\$9,566</u>	<u>\$20,538</u>	<u>\$13,065</u>	<u>\$7,219</u>	<u>\$6,584</u>	<u>\$5,035</u>

- |  |  |
|--|--|
| <p>(1) Fred C. Nelles School for Boys<br/>Southern California Reception Center-Clinic</p> <p>(2) Northern California Youth Center:<br/>O. H. Close School<br/>Karl Holton School<br/>DeWitt Nelson Youth Training Center</p> | <p>(3) Southern California Youth Center:<br/>Youth Training School<br/>Youth Training School Clinic<br/>Oak Glen Youth Conservation Camp</p> <p>(4) Ventura School<br/>Ventura Reception Center-Clinic</p> |
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DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
FOR DEPARTMENTAL ADMINISTRATION AND FACILITIES  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

		Totals	
	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ 15,028,017	\$ 11,818,816	\$(3,209,201)
Miscellaneous revenues	--	14,463	14,463
Total Revenues	<u>15,028,017</u>	<u>11,833,279</u>	<u>(3,194,738)</u>
Other Sources:			
Support appropriation	140,729,778	137,949,730	(2,780,048)
Reimbursements	5,842,446	5,771,489	(70,957)
Refunds to reverted appropriations	--	172,730	172,730
Total Other Sources	<u>146,572,224</u>	<u>143,893,949</u>	<u>(2,678,275)</u>
Total Revenues and Other Sources	<u>\$161,600,241</u>	<u>155,727,228</u>	<u>\$(5,873,013)</u>
Expenditures:			
Current:			
Community services	\$ 1,892,485	1,892,422	\$ 63
Rehabilitation services	99,836,394	99,847,887	(11,493)
Research	1,599,372	1,599,292	80
Youth Authority Board	1,621,445	1,614,334	7,111
Administrative services	5,750,580	5,750,476	104
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	3,825,840	3,481,437	344,403
County construction of juvenile homes and camps	400,000	400,000	--
County delinquency prevention commissions	233,300	233,300	--
County special probation supervision	18,159,584	15,349,784	2,809,800
County parole revocation	73,000	30,099	42,901
Sugar Ray Robinson Youth Foundation	362,000	362,000	--
Policy documentation and regulation	90,000	25,350	64,650
Transportation of wards	43,540	43,522	18
Catch up maintenance projects	1,420,777	1,050,382	370,395
Grants	7,503,741	5,504,314	1,999,427
Capital outlay projects	10,086,544	6,152,107	3,934,437
Miscellaneous	--	500,677	(500,677)
Total Expenditures	<u>\$152,898,602</u>	<u>143,837,383</u>	<u>\$ 9,061,219</u>
Other Uses:			
Intrafund transfers		<u>11,716,025</u>	
Total Expenditures and Other Uses		<u>155,553,408</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		173,820	
Operating Clearing - July 1		<u>(8,990,740)</u>	
Operating Clearing - June 30		<u>\$ (8,816,920)</u>	

DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
DEPARTMENTAL ADMINISTRATION  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$15,028,017	\$11,818,816	\$(3,209,201)
Miscellaneous revenues	<u>--</u>	<u>9,486</u>	<u>9,486</u>
Total Revenues	<u>15,028,017</u>	<u>11,828,302</u>	<u>(3,199,715)</u>
Other Sources:			
Support appropriation	58,992,901	58,077,830	(915,071)
Reimbursements	5,054,877	5,004,787	(50,090)
Refunds to reverted appropriations	<u>--</u>	<u>80,230</u>	<u>80,230</u>
Total Other Sources	<u>64,047,778</u>	<u>63,162,847</u>	<u>(884,931)</u>
Total Revenues and Other Sources	<u>\$79,075,795</u>	<u>74,991,149</u>	<u>\$(4,084,646)</u>
Expenditures:			
Current:			
Community services	\$ 1,892,485	1,892,422	\$ 63
Rehabilitation services	22,466,976	22,453,390	13,586
Research	1,599,372	1,599,292	80
Youth Authority Board	1,621,445	1,614,334	7,111
Administrative services	5,750,580	5,750,476	104
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	3,825,840	3,481,437	344,403
County construction of juvenile homes and camps	400,000	400,000	--
County delinquency prevention commissions	233,300	233,300	--
County special probation supervision	18,159,584	15,349,784	2,809,800
County parole revocation	73,000	30,099	42,901
Sugar Ray Robinson Youth Foundation	362,000	362,000	--
Policy documentation and regulation	90,000	25,350	64,650
Transportation of wards	43,540	43,522	18
Catch up maintenance projects	1,420,777	1,050,382	370,395
Grants	5,640,235	3,693,770	1,946,465
Capital outlay projects	10,086,544	6,152,107	3,934,437
Miscellaneous	<u>--</u>	<u>595,784</u>	<u>(595,784)</u>
Total Expenditures	<u>\$73,665,678</u>	<u>64,727,449</u>	<u>\$ 8,938,229</u>
Other Uses:			
Intrafund transfers		<u>10,851,966</u>	
Total Expenditures and Other Uses		<u>75,579,415</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		(588,266)	
Operating Clearing - July 1		<u>(6,429,783)</u>	
Operating Clearing - June 30		<u>\$(7,018,049)</u>	

DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
NORTHERN CALIFORNIA RECEPTION CENTER-CLINIC  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ --	\$ --	\$ --
Miscellaneous revenues	<u>--</u>	<u>220</u>	<u>220</u>
Total Revenues	<u>--</u>	<u>220</u>	<u>220</u>
Other Sources:			
Support appropriation	5,956,743	5,747,550	(209,193)
Reimbursements	8,540	11,234	2,694
Refunds to reverted appropriations	<u>--</u>	<u>--</u>	<u>--</u>
Total Other Sources	<u>5,965,283</u>	<u>5,758,784</u>	<u>(206,499)</u>
Total Revenues and Other Sources	<u>\$5,965,283</u>	<u>5,759,004</u>	<u>\$(206,279)</u>
Expenditures:			
Current:			
Community services	\$ --	--	\$ --
Rehabilitation services	5,722,273	5,716,196	6,077
Research	--	--	--
Youth Authority Board	--	--	--
Administrative services	--	--	--
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	--	--	--
County construction of juvenile homes and camps	--	--	--
County delinquency prevention commissions	--	--	--
County special probation supervision	--	--	--
County parole revocation	--	--	--
Sugar Ray Robinson Youth Foundation	--	--	--
Policy documentation and regulation	--	--	--
Transportation of wards	--	--	--
Catch up maintenance projects	--	--	--
Grants	13,240	13,179	61
Capital outlay projects	--	--	--
Miscellaneous	<u>--</u>	<u>5,574</u>	<u>(5,574)</u>
Total Expenditures	<u>\$5,735,513</u>	<u>5,734,949</u>	<u>\$ 564</u>
Other Uses:			
Intrafund transfers		<u>15,577</u>	
Total Expenditures and Other Uses		<u>5,750,526</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		8,478	
Operating Clearing - July 1		<u>(191,104)</u>	
Operating Clearing - June 30		<u>\$ (182,626)</u>	

DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
YOUTH AUTHORITY CONSERVATION CAMPS\*  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ --	\$ --	\$ --
Miscellaneous revenues	--	3	3
Total Revenues	--	3	3
Other Sources:			
Support appropriation	3,333,610	3,310,899	(22,711)
Reimbursements	140,640	132,075	(8,565)
Refunds to reverted appropriations	--	--	--
Total Other Sources	3,474,250	3,442,974	(31,276)
Total Revenues and Other Sources	<u>\$3,474,250</u>	<u>3,442,977</u>	<u>\$(31,273)</u>
Expenditures:			
Current:			
Community services	\$ --	--	\$ --
Rehabilitation services	3,268,200	3,258,906	9,294
Research	--	--	--
Youth Authority Board	--	--	--
Administrative services	--	--	--
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	--	--	--
County construction of juvenile homes and camps	--	--	--
County delinquency prevention commissions	--	--	--
County special probation supervision	--	--	--
County parole revocation	--	--	--
Sugar Ray Robinson Youth Foundation	--	--	--
Policy documentation and regulation	--	--	--
Transportation of wards	--	--	--
Catch up maintenance projects	--	--	--
Grants	1,086	1,042	44
Capital outlay projects	--	--	--
Miscellaneous	--	(6,827)	6,827
Total Expenditures	<u>\$3,269,286</u>	<u>3,253,121</u>	<u>\$ 16,165</u>
Other Uses:			
Intrafund transfers		145,864	
Total Expenditures and Other Uses		<u>3,398,985</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		43,992	
Operating Clearing - July 1		<u>(174,571)</u>	
Operating Clearing - June 30		<u>\$ (130,579)</u>	

\* Youth Authority Conservation Camps include:  
Ben Lomond  
Pine Grove  
Mt. Bullion  
Washington Ridge

DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
FRED C. NELLES SCHOOL FOR BOYS\*  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ --	\$ --	\$ --
Miscellaneous revenues	<u>--</u>	<u>1,303</u>	<u>1,303</u>
Total Revenues	<u>--</u>	<u>1,303</u>	<u>1,303</u>
Other Sources:			
Support appropriation	14,438,867	14,033,999	(404,868)
Reimbursements	35,847	38,661	2,814
Refunds to reverted appropriations	<u>--</u>	<u>--</u>	<u>--</u>
Total Other Sources	<u>14,474,714</u>	<u>14,072,660</u>	<u>(402,054)</u>
Total Revenues and Other Sources	<u>\$14,474,714</u>	<u>14,073,963</u>	<u>\$ (400,751)</u>
Expenditures:			
Current:			
Community services	\$ --	--	\$ --
Rehabilitation services	13,673,561	13,641,727	31,834
Research	--	--	--
Youth Authority Board	--	--	--
Administrative services	--	--	--
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	--	--	--
County construction of juvenile homes and camps	--	--	--
County delinquency prevention commissions	--	--	--
County special probation supervision	--	--	--
County parole revocation	--	--	--
Sugar Ray Robinson Youth Foundation	--	--	--
Policy documentation and regulation	--	--	--
Transportation of wards	--	--	--
Catch up maintenance projects	--	--	--
Grants	362,391	357,738	4,653
Capital outlay projects	--	--	--
Miscellaneous	<u>--</u>	<u>(6,551)</u>	<u>6,551</u>
Total Expenditures	<u>\$14,035,952</u>	13,992,914	<u>\$ 43,038</u>
Other Uses:			
Intrafund transfers		<u>33,884</u>	
Total Expenditures and Other Uses		<u>14,026,798</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		47,165	
Operating Clearing - July 1		<u>(356,772)</u>	
Operating Clearing - June 30		<u>\$ (309,607)</u>	

\* Fred C. Nelles School for Boys  
Southern California Reception Center-Clinic

DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
NORTHERN CALIFORNIA YOUTH CENTER\*  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ --	\$ --	\$ --
Miscellaneous revenues	<u>--</u>	<u>428</u>	<u>428</u>
Total Revenues	<u>--</u>	<u>428</u>	<u>428</u>
Other Sources:			
Support appropriation	18,777,958	18,391,517	(386,441)
Reimbursements	198,210	198,212	2
Refunds to reverted appropriations	<u>--</u>	<u>1,183</u>	<u>1,183</u>
Total Other Sources	<u>18,976,168</u>	<u>18,590,912</u>	<u>(385,256)</u>
Total Revenues and Other Sources	<u>\$18,976,168</u>	<u>18,591,340</u>	<u>\$(384,828)</u>
Expenditures:			
Current:			
Community services	\$ --	--	\$ --
Rehabilitation services	17,315,156	17,313,738	1,418
Research	--	--	--
Youth Authority Board	--	--	--
Administrative services	--	--	--
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	--	--	--
County construction of juvenile homes and camps	--	--	--
County delinquency prevention commissions	--	--	--
County special probation supervision	--	--	--
County parole revocation	--	--	--
Sugar Ray Robinson Youth Foundation	--	--	--
Policy documentation and regulation	--	--	--
Transportation of wards	--	--	--
Catch up maintenance projects	--	--	--
Grants	687,495	685,231	2,264
Capital outlay projects	--	--	--
Miscellaneous	<u>--</u>	<u>(43,655)</u>	<u>43,655</u>
Total Expenditures	<u>\$18,002,651</u>	17,955,314	<u>\$ 47,337</u>
Other Uses:			
Intrafund transfers		<u>194,842</u>	
Total Expenditures and Other Uses		<u>18,150,156</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		441,184	
Operating Clearing - July 1		<u>(748,022)</u>	
Operating Clearing - June 30		<u>\$ (306,838)</u>	

\* Northern California Youth Center includes:  
O. H. Close School  
Karl Holton School  
DeWitt Nelson Youth Training Center



DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
SOUTHERN CALIFORNIA YOUTH CENTER\*  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ --	\$ --	\$ --
Miscellaneous revenues	--	474	474
Total Revenues	--	474	474
Other Sources:			
Support appropriation	16,153,929	16,025,198	(128,731)
Reimbursements	284,568	264,916	(19,652)
Refunds to reverted appropriations	--	1,365	1,365
Total Other Sources	16,438,497	16,291,479	(147,018)
Total Revenues and Other Sources	\$16,438,497	16,291,953	\$(146,544)
Expenditures:			
Current:			
Community services	\$ --	--	\$ --
Rehabilitation services	15,642,319	15,697,395	(55,076)
Research	--	--	--
Youth Authority Board	--	--	--
Administrative services	--	--	--
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	--	--	--
County construction of juvenile homes and camps	--	--	--
County delinquency prevention commissions	--	--	--
County special probation supervision	--	--	--
County parole revocation	--	--	--
Sugar Ray Robinson Youth Foundation	--	--	--
Policy documentation and regulation	--	--	--
Transportation of wards	--	--	--
Catch up maintenance projects	--	--	--
Grants	286,299	280,428	5,871
Capital outlay projects	--	--	--
Miscellaneous	--	21,479	(21,479)
Total Expenditures	\$15,928,618	15,999,302	\$ (70,684)
Other Uses:			
Intrafund transfers		260,546	
Total Expenditures and Other Uses		16,259,848	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		32,105	
Operating Clearing - July 1		(360,435)	
Operating Clearing - June 30		\$ (328,330)	

\* Southern California Youth Center:  
Youth Training School  
Youth Training School Clinic  
Oak Glen Youth Conservation Camp

DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
EL PASO DE ROBLES SCHOOL FOR BOYS  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ --	\$ --	\$ --
Miscellaneous revenues	<u>--</u>	<u>6</u>	<u>6</u>
Total Revenues	<u>--</u>	<u>6</u>	<u>6</u>
Other Sources:			
Support appropriation	7,132,562	6,963,656	(168,906)
Reimbursements	64,480	65,219	739
Refunds to reverted appropriations	<u>--</u>	<u>--</u>	<u>--</u>
Total Other Sources	<u>7,197,042</u>	<u>7,028,875</u>	<u>(168,167)</u>
Total Revenues and Other Sources	<u>\$7,197,042</u>	<u>7,028,881</u>	<u>\$(168,161)</u>
Expenditures:			
Current:			
Community services	\$ --	--	\$ --
Rehabilitation services	6,869,162	6,887,851	(18,689)
Research	--	--	--
Youth Authority Board	--	--	--
Administrative services	--	--	--
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	--	--	--
County construction of juvenile homes and camps	--	--	--
County delinquency prevention commissions	--	--	--
County special probation supervision	--	--	--
County parole revocation	--	--	--
Sugar Ray Robinson Youth Foundation	--	--	--
Policy documentation and regulation	--	--	--
Transportation of wards	--	--	--
Catch up maintenance projects	--	--	--
Grants	82,924	81,118	1,806
Capital outlay projects	--	--	--
Miscellaneous	<u>--</u>	<u>21,849</u>	<u>(21,849)</u>
Total Expenditures	<u>\$6,952,086</u>	6,990,818	<u>\$ (38,732)</u>
Other Uses:			
Intrafund transfers		<u>66,787</u>	
Total Expenditures and Other Uses		<u>7,057,605</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		(28,724)	
Operating Clearing - July 1		<u>(156,359)</u>	
Operating Clearing - June 30		<u>\$ (185,083)</u>	

DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES  
IN OPERATING CLEARING - BUDGET AND ACTUAL  
PRESTON SCHOOL OF INDUSTRY  
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ --	\$ --	\$ --
Miscellaneous revenues	--	2,403	2,403
Total Revenues	--	2,403	2,403
Other Sources:			
Support appropriation	8,144,637	7,850,716	(293,921)
Reimbursements	31,480	32,506	1,026
Refunds to reverted appropriations	--	89,952	89,952
Total Other Sources	8,176,117	7,973,174	(202,943)
Total Revenues and Other Sources	<u>\$8,176,117</u>	<u>7,975,577</u>	<u>\$(200,540)</u>
Expenditures:			
Current:			
Community services	\$ --	--	\$ --
Rehabilitation services	7,561,704	7,561,652	52
Research	--	--	--
Youth Authority Board	--	--	--
Administrative services	--	--	--
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	--	--	--
County construction of juvenile homes and camps	--	--	--
County delinquency prevention commissions	--	--	--
County special probation supervision	--	--	--
County parole revocation	--	--	--
Sugar Ray Robinson Youth Foundation	--	--	--
Policy documentation and regulation	--	--	--
Transportation of wards	--	--	--
Catch up maintenance projects	--	--	--
Grants	236,082	201,843	34,239
Capital outlay projects	--	--	--
Miscellaneous	--	(49,773)	49,773
Total Expenditures	<u>\$7,797,786</u>	<u>7,713,722</u>	<u>\$ 84,064</u>
Other Uses:			
Intrafund transfers		124,909	
Total Expenditures and Other Uses		<u>7,838,631</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		136,946	
Operating Clearing - July 1		<u>(332,405)</u>	
Operating Clearing - June 30		<u>\$ (195,459)</u>	

DEPARTMENT OF THE YOUTH AUTHORITY  
 REVENUES, EXPENDITURES, AND CHANGES  
 IN OPERATING CLEARING - BUDGET AND ACTUAL  
 VENTURA SCHOOL\*  
 GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Budget as Adjusted	Actual	Variance
Revenues:			
Intergovernmental revenues	\$ --	\$ --	\$ --
Miscellaneous revenues	--	140	140
Total Revenues	--	140	140
Other Sources:			
Support appropriation	7,798,571	7,548,365	(250,206)
Reimbursements	23,804	23,879	75
Refunds to reverted appropriations	--	--	--
Total Other Sources	7,822,375	7,572,244	(250,131)
Total Revenues and Other Sources	<u>\$7,822,375</u>	<u>7,572,384</u>	<u>\$(249,991)</u>
Expenditures:			
Current:			
Community services	\$ --	--	\$ --
Rehabilitation services	7,317,043	7,317,032	11
Research	--	--	--
Youth Authority Board	--	--	--
Administrative services	--	--	--
Reimbursements to local jurisdictions:			
County maintenance of juvenile homes, ranches, and camps	--	--	--
County construction of juvenile homes and camps	--	--	--
County delinquency prevention commissions	--	--	--
County special probation supervision	--	--	--
County parole revocation	--	--	--
Sugar Ray Robinson Youth Foundation	--	--	--
Policy documentation and regulation	--	--	--
Transportation of wards	--	--	--
Catch up maintenance projects	--	--	--
Grants	193,989	189,965	4,024
Capital outlay projects	--	--	--
Miscellaneous	--	(37,203)	37,203
Total Expenditures	<u>\$7,511,032</u>	7,469,794	<u>\$ 41,238</u>
Other Uses:			
Intrafund transfers		21,650	
Total Expenditures and Other Uses		<u>7,491,444</u>	
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses		80,940	
Operating Clearing - July 1		<u>(241,289)</u>	
Operating Clearing - June 30		<u>\$ (160,349)</u>	

\* Ventura School  
 Ventura Reception Center-Clinic

DEPARTMENT OF THE YOUTH AUTHORITY  
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR DEPARTMENTAL ADMINISTRATION AND FACILITIES  
TRUST FUND

JUNE 30, 1978

	Totals June 30, 1978	Departmental Administration	Fred C. Nelles School For Boys (1)	Northern California Youth Center (2)	Southern California Youth Center (3)	El Paso de Robles School For Boys	Preston School of Industry	Ventura School (4)
Revenues:								
Receipts for depositors	\$1,136,884	\$220,962	\$54,988	\$309,533	\$234,203	\$97,857	\$122,103	\$97,238
Expenditures:								
Payments to and for depositors	1,162,254	248,371	55,377	308,679	231,130	98,306	124,107	96,284
Excess of Revenues over (under) Expenditures	(25,370)	(27,409)	(389)	854	3,073	(449)	(2,004)	954
Fund Balance - July 1	277,687	217,719	9,955	19,684	9,992	7,668	8,588	4,081
Fund Balance - June 30	\$ 252,317	\$190,310	\$ 9,566	\$ 20,538	\$ 13,065	\$ 7,219	\$ 6,584	\$ 5,035

- (1) Fred C. Nelles School for Boys  
Southern California Reception Center-Clinic
- (2) Northern California Youth Center:  
O. H. Close School  
Karl Holton School  
Dewitt Nelson Youth Training Center
- (3) Southern California Youth Center:  
Youth Training School  
Youth Training School Clinic  
Oak Glen Youth Conservation Camp
- (4) Ventura School  
Ventura Reception Center-Clinic

DEPARTMENT OF THE YOUTH AUTHORITY  
CHANGES IN ASSETS AND LIABILITIES  
SPECIAL DEPOSIT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 1978

	Balance July 1, 1977	Additions	Deductions	Balance June 30, 1978
<u>GRANTS - SPECIAL PROJECTS</u>				
ASSETS				
Cash	\$ 248,805	\$8,904,780	\$5,521,263	\$3,632,322
Due from other funds	457,416	370,000	457,416	370,000
Due from Federal Government	836,420	282,091	836,420	282,091
Total Assets	<u>\$1,542,641</u>	<u>\$9,556,871</u>	<u>\$6,815,099</u>	<u>\$4,284,413</u>
LIABILITIES				
Due to other funds	\$1,022,459	\$2,026,145	\$1,022,459	\$2,026,145
Due to Federal Government	520,182	2,258,268	520,182	2,258,268
Total Liabilities	<u>\$1,542,641</u>	<u>\$4,284,413</u>	<u>\$1,542,641</u>	<u>\$4,284,413</u>
<u>UNION EMPLOYEES' VACATION TRUST</u>				
ASSETS				
Cash	\$ 19,027	\$ 64,458	\$ 83,155	\$ 330
LIABILITIES				
Accounts payable	\$ 19,027	\$ 64,458	\$ 83,155	\$ 330
<u>TAX SHELTERED ANNUITIES</u>				
ASSETS				
Cash	\$ 7,989	\$ 192,438	\$ 200,091	\$ 336
LIABILITIES				
Accounts payable	\$ 7,989	\$ 192,438	\$ 200,091	\$ 336
<u>TOTAL SPECIAL DEPOSIT FUND</u>				
ASSETS				
Cash	\$ 275,821	\$9,161,676	\$5,804,509	\$3,632,988
Due from other funds	457,416	370,000	457,416	370,000
Due from Federal Government	836,420	282,091	836,420	282,091
Total Assets	<u>\$1,569,657</u>	<u>\$9,813,767</u>	<u>\$7,098,345</u>	<u>\$4,285,079</u>
LIABILITIES				
Accounts payable	\$ 27,016	\$ 256,896	\$ 283,246	\$ 666
Due to other funds	1,022,459	2,026,145	1,022,459	2,026,145
Due to Federal Government	520,182	2,258,268	520,182	2,258,268
Total Liabilities	<u>\$1,569,657</u>	<u>\$4,541,309</u>	<u>\$1,825,887</u>	<u>\$4,285,079</u>

#### OTHER COMMENTS

A management letter describing suggested improvements was issued to the department in conjunction with certain recommended adjusting entries necessary to achieve compliance with generally accepted accounting principles.

cc: Members of the Legislature  
Office of the Governor  
Office of the Lieutenant Governor  
Secretary of State  
State Controller  
State Treasurer  
Legislative Analyst  
Director of Finance  
Assembly Office of Research  
Senate Office of Research  
Assembly Majority/Minority Consultants  
Senate Majority/Minority Consultants  
California State Department Heads  
Capitol Press Corps